

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re

Boy Scouts of America and Delaware BSA, LLC,¹
Debtors.

National Union Fire Insurance Co. of Pittsburgh,
PA, *et al.*,

Appellants.

v.

Boy Scouts of America and Delaware BSA, LLC,

Appellees.

Chapter 11

Bankruptcy Case No.
20-10343 (LSS)

(Jointly Administered)

Case No. 22-cv-01237-RGA

**APPELLANTS' STATEMENT OF ISSUES ON APPEAL AND DESIGNATION
OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure, Appellants submit the following: (i) statement of issues to be considered on appeal from the *Supplemental Findings of Fact and Conclusions of Law and Order Confirming the Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications) for Boy Scouts of America and Delaware BSA, LLC* (D.I. 10316) (the "Confirmation Order"), accompanying Opinion (D.I. 10136), and all other subsumed judgments, orders, and decrees brought up for review in the appeal; and (ii) designation of items to be included in the record on appeal.

¹ The Debtors in the chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300); and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

I. Statement of Issues to Be Presented On Appeal

Appellants present the following statement of issues to be considered on appeal.

1. Whether the bankruptcy court erred in concluding that the Plan complies with the applicable provisions of Title 11 of the United States Code pursuant to 11 U.S.C. § 1129(a)(1).
2. Whether the bankruptcy court erred in concluding that the Plan complies with 11 U.S.C. § 1129(a)(3).
3. Whether the bankruptcy court erred in confirming a Plan, including the channeling injunction and third-party releases, that impairs Appellants' contractual and other rights.
4. Whether the bankruptcy court erred in confirming a Plan that permits the assignment or transfer of rights under the Appellants' contracts, including by not requiring the assignment or transfer of the obligations owed to the Appellants under such contracts.
5. Whether the bankruptcy court erred in confirming a Plan that provides for a claims allowance process that violates 11 U.S.C. § 502 and related Federal Rules of Bankruptcy Procedure.

II. Designations Of Items To Be Included In The Record On Appeal

Appellants submit the following designation of items to be included in the record on appeal, which includes all exhibits, appendices, and/or addenda:

A. Docket Entries

Item	Date Filed/Entered	Bankr. Dkt. No.	Description
1.	2/18/2020	1	Chapter 11 Voluntary Petition
2.	3/1/2021	2293	Amended Chapter 11 Plan of Reorganization for Boy Scouts of America and Delaware BSA, LLC

3.	3/1/2021	2294	Disclosure Statement for the Amended Chapter 11 Plan of Reorganization for Boy Scouts of America and Delaware BSA, LLC
4.	3/1/2021	2295	Motion to Approve Debtors' Motion for Entry of an Order Approving the Disclosure Statement and the Form and Manner of Notice
5.	4/13/2021	2592	Second Amended Chapter 11 Plan of Reorganization for Boy Scouts of America and Delaware BSA, LLC
6.	4/14/2021	2594	Amended Disclosure Statement for the Second Amended Chapter 11 Plan
7.	4/14/2021	2595	Notice of Filing of Redlines of Plan and Disclosure Statement
8.	5/06/2021	3271	Great American's Objection to Debtors' Disclosure Statement for Second Amended Chapter 11 Plan
9.	5/06/2021	3278	Joinder by Travelers Casualty and Surety Company, Inc., to Great American's Objection to Debtors' Disclosure Statement
10.	5/06/2021	3285	Argonaut Insurance Company's Objection to Debtors' Disclosure Statement
11.	5/10/2021	3523	The AIG Companies' Objection to Motion for Approval of Debtors' Disclosure Statement
12.	5/10/2021	3549	The Allianz Insurers' Objection to the Debtors' Disclosure Statement
13.	5/10/2021	3578	Objection of Liberty Mutual Insurance Company to the Disclosure Statement
14.	5/12/2021	3740	Joinder of General Star Indemnity Company to the Allianz Insurers' Objection to the Debtors' Disclosure Statement

15.	5/12/2021	3856	Century Indemnity Company's Objections to the Debtors' Disclosure Statement
16.	5/16/2021	4107	Proposed Amendments to Second Amended Chapter 11 Plan of Reorganization for Boy Scouts of America
17.	5/21/2021	4716	Transcript regarding Hearing Held 5/19/2021 Re: Disclosure Statement
18.	6/18/2021	5368	Third Amended Chapter 11 Plan of Reorganization for Boy Scouts of America and Delaware BSA, LLC
19.	6/18/2021	5371	Amended Chapter 11 Combined Plan and Disclosure Statement
20.	6/17/2021	5372	Notice of Filing of Redlines of Third Amended Plan and Proposed Amendments to Disclosure Statement
21.	7/1/2021	5466	Motion for Entry of an Order Authorizing The Debtors To Enter Into and Perform under the Restructuring Support Agreement
22.	7/2/2021	5484	Fourth Amended Chapter 11 Plan of Reorganization for Boy Scouts of America and Delaware BSA, LLC
23.	7/2/2021	5485	Amended Disclosure Statement for Fourth Amended Chapter 11 Plan of Reorganization
24.	7/2/2021	5486	Notice of Filing of Redlines of Fourth amended Plan and Amended Disclosure Statement
25.	7/8/2021	5529	Transcript regarding Hearing Held 7/7/2021 Re: Status Conference
26.	7/22/2021	5684	Certain Insurers Objection to Debtors' Motion for Entry of an Order Authorizing the Debtors to Enter Into and Perform under the Restructuring

			Support Agreement
27.	7/22/2021	5707	[SEALED] Objection to the Debtors' Motion for Entry of an Order Authorizing the Debtors to Enter Into and Perform Under the Restructuring Support Agreement
28.	7/22/2021	5708	[SEALED] Declaration of Daniel Shamah in Support of Century's Objections to Debtors' Motion for Entry of Order Authorizing Debtors to Enter into and Perform under the Restructuring Support Agreement
29.	7/23/2021	5723	Final Redacted Version of Insurers' Objection to the Debtors' Motion for Entry of an Order Authorizing the Debtors to Enter Into and Perform under the Restructuring Support Agreement
30.	7/26/2021	5759	Debtors Omnibus Reply in Further Support of Debtors' Motion for Entry of an Order Authorizing Debtors to Enter Into and Perform under the Restructuring Support Agreement
31.	7/26/2021	5760	Supplemental Brief of Coalition of Abused Scouts for Justice, Official Committee of Tort Claimants, and Future Claims Representative In Support of Debtors' Motion for Entry of an Order Authorizing Debtors to Enter Into and Perform under the Restructuring Support Agreement
32.	8/09/2021	5925	Hartford's Supplement to Objection to Debtors' Motion for Entry of an Order Authorizing the Debtors to Enter into and Perform Under the Restructuring Support Agreement
33.	8/9/2021	5932	Redacted Version of Supplemental Objection of Century Indemnity to Motion to Authorize Debtors' Motion for Entry of an Order Authorizing the

			Debtors to Enter into and Perform under the Restructuring Support Agreement
34.	8/9/2021	5934	Certain Excess Insurers' Joinder in Century's Supplemental Objection
35.	8/9/2021	5935	AIG's Joinder to Century's Supplemental Objection and Partial Joinder to Hartford's Supplemental Objection
36.	8/11/2021	5961	Debtors' Motion for Leave to file Debtors' Response to Certain Supplemental Objections
37.	8/17/2021	6052	Certain Insurers' Supplemental Objection to Motion for Approval of Debtors' Disclosure Statement
38.	8/17/2021	6053	Joinder of Arch Insurance Company to Certain Insurers' Objections
39.	8/17/2021	6055	The Allianz Insurers' Joinder to the Certain Insurers' Supplemental Objection to Disclosure Statement
40.	8/17/2021	6056	Certain Excess Insurers' Supplemental Objection to Debtors' Disclosure Statement
41.	8/17/2021	6057	Joinder and Supplemental Objection of Liberty Mutual Insurance Company to the Disclosure Statement
42.	8/17/2021	6062	Certain Insurers' Superseding Objections to the Disclosure Statement for Debtors' Fourth Amended Plan
43.	8/18/2021	6083	Century's Objections to the Debtors' Disclosure Statement
44.	8/20/2021	6098	Transcript regarding Hearing Held 8/19/2021 Re: Ruling on RSA Motion
45.	9/15/2021	6212	Fifth Amended Chapter 11 Plan of Reorganization for Boy Scouts of America and Delaware BSA, LLC

46.	9/16/2021	6249	Debtors' Omnibus Reply in Support of Debtors' Motion for Entry of an Order Approving Disclosure Statement
47.	9/29/2021	6429	Modified Fifth Amended Chapter 11 Plan of Reorganization
48.	9/29/2021	6430	Redline of Modified Fifth Amended Chapter 11 Plan of Reorganization
49.	9/29/2021	6431	Amended Disclosure Statement
50.	9/30/2021	6432	Redline of the Amended Disclosure Statement
51.	9/30/2021	6436	Transcript regarding Hearing Held 9/28/2021 Re: Disclosure Statement
52.	9/30/2021	6438	Order Approving the Disclosure Statement and Notice
53.	12/18/2021	7832	Second Modified Fifth Amended Chapter 11 Plan of Reorganization
54.	12/18/2021	7833	Second Modified Fifth Amended Chapter 11 Plan, and Blackline
55.	12/18/2021	7834	Second Modified Fifth Amended Chapter 11 Plan, and Blackline
56.	1/07/2022	8190	The Official Committee of Tort Claimants' Status Report Re: Second Modified Fifth Amended Chapter 11 Plan of Reorganization
57.	1/7/2022	8210	Joinder of the Zalkin Law Firm, P.C., et al., to the Official Committee of Tort Claimants' Status Report
58.	1/11/2022	8234	Debtors' Response to the Official Committee of Tort Claimants' Status Report
59.	2/4/2022	8685	Munich Reinsurance America, Inc., Joinder to Certain Objections and Separate Objection to the Plan
60.	2/4/2022	8695	[SEALED] Certain Insurers' Objection to Confirmation of Debtors' Chapter 11

			Plan
61.	2/4/2022	8696	[SEALED] Allianz Insurers' Objection to Second Modified Fifth Amended Chapter 11 Plan
62.	2/4/2022	8697	[SEALED] Appendix to Certain Insurers Objection
63.	2/4/2022	8698	[SEALED] Joinder and Objection of Liberty Mutual Insurance Company to the Second Modified Fifth Amended Chapter 11 Plan of Reorganization
64.	2/4/2022	8699	Old Republic Insurance Company Joinder to Objections and Supplemental Objection
65.	2/4/2022	8700	Joinder by Travelers and Surety Company, Inc., et al., to Allianz Insurers' Objection
66.	2/5/2022	8703	Joinder of Traders and Pacific Insurance Company to Certain Insurers' Objection
67.	2/9/2022	8763	Joinder and Objection of Liberty Mutual Insurance Company to the Second Modified Fifth Amended Chapter 11 Plan of Reorganization
68.	2/10/2022	8772	Eleventh Mediator's Report
69.	2/10/2022	8778	Allianz Insurers' Objection to Second Modified Fifth Amended Chapter 11 Plan
70.	2/10/2022	8785	Certain Insurers' Statement in Advance of February 11, 2022 Status Conference
71.	2/11/2022	8793	Proposed Redacted Version of Certain Insurers Objection to Confirmation of Debtors Chapter 11 Plan
72.	2/14/2022	8811	Unsealed Joint FCR and Coalition Motion for Entry of an Order Striking Portions of Bates Reports and Precluding Testimony Related to Improper Valuation Opinion

73.	2/15/2022	8812	Unsealed Version of the Limited Objection of the Tort Claimants' Committee to Findings Related to the Valuation of Abuse Claims
74.	2/15/2022	8813	Third Modified Fifth Amended Chapter 11 Plan of Reorganization
75.	2/15/2022	8814	Third Modified Fifth Amended Chapter 11 Plan of Reorganization, and Blackline
76.	2/15/2022	8815	Fourth Amended Plan Supplement
77.	2/15/2022	8816	Exhibits I-1 and J-1 to Third Modified Fifth Amended Chapter 11 Plan
78.	2/15/2022	8817	Exhibits I-2, I-3, I-4, and J-2 to Third Modified fifth Amended Chapter 11 Plan
79.	2/15/2022	8819	Transcript regarding Hearing Held 2/11/2022 Re: Status Conference
80.	2/15/2022	8825	Supplement to Appendix to Certain Insurers' Objection to Confirmation
81.	2/16/2022	8858	Amended Proposed Redacted Versions of Certain Insurers Objection to Confirmation of Debtors Chapter 11 Plan and Appendix
82.	2/25/2022	9009	Transcript regarding Hearing Held 2/24/2022 Re: Status Conference
83.	2/25/2022	9033	Certain Insurers Supplemental Objection to Confirmation of Plan
84.	3/2/2022	9097	Fifth Amended Plan Supplement
85.	3/2/2022	9101	[SEALED] Certain Insurers' Opposition to Limited Objection of the Tort Claimants' Committee and Joint FCR and Coalition Motion Regarding Expert Reports and Valuation Opinions
86.	3/2/2022	9104	[SEALED] Declaration of Betty X. Yang in Support of Certain Insurers'

			Opposition
87.	3/3/2022	9118	Debtors' Response to the Joint FCR and Coalition Motion and Objection
88.	3/3/2022	9136	Transcript regarding Hearing Held 3/2/2022 Re: Motions in Limine
89.	3/7/2022	9177	Unsealed Versions of Certain Insurers' Opposition and Declaration
90.	3/9/2022	9252	Transcript regarding Hearing Held 3/8/2022 Re: Pretrial Conference
91.	3/10/2022	9273	Declaration of Bruce Griggs
92.	3/10/2022	9274	Declaration of Michael Burnett
93.	3/10/2022	9275	Supplemental Declaration of Catherine Nownes-Whitaker
94.	3/11/2022	9279	Declaration of Devang Desai
95.	3/11/2022	9280	Declaration of Brian Whittman
96.	3/12/2022	9309	Declaration of Adrian Azer
97.	3/13/2022	9311	Certain Insurers' Evidentiary Objections to Witness Declarations
98.	3/14/2022	9316	Declaration of William S. Sugden
99.	3/14/2022	9317	Declaration of Makeda Murray
100.	3/15/2022	9337	Objection of Certain Insurers to the Declaration of Adrian Azer
101.	3/15/2022	9339	Debtors' Response to the Certain Insurers' Evidentiary Objection to Declaration of Bruce Griggs
102.	3/15/2022	9341	Transcript regarding Hearing Held 3/14/2022 RE: Confirmation (Day 1).
103.	3/16/2022	9348	Debtors' Response to Objection of the Certain Insurers to the Declaration of Adrian Azer
104.	3/16/2022	9354	Transcript regarding Hearing Held 3/16/2022 RE: Confirmation (Day 2).

105.	3/17/2022	9368	Certain Insurers' Evidentiary Objections to Witness Declarations
106.	3/17/2022	9388	Declaration of Charles E Bates
107.	3/18/2022	9389	Transcript regarding Hearing Held 3/16/2022 RE: Confirmation (Day 3).
108.	3/18/2022	9391	Debtors' Response to Certain Insurers' Evidentiary Objections
109.	3/19/2022	9395	Declaration of James L. Patton, Jr.
110.	3/19/2022	9396	Declaration of Aaron Lundberg
111.	3/19/2022	9397	Declaration of Catherine Nownes-Whitaker
112.	3/19/2022	9398	Declaration of Nancy Gutzler
113.	3/19/2022	9400	Declaration of Jessica Horewitz
114.	3/19/2022	9401	Declaration of Paul Rytting
115.	3/20/2022	9402	Certain Insurers' Evidentiary Objections to Witness Declarations
116.	3/21/2022	9403	Debtors' Response to Certain Insurers' Evidentiary Objections
117.	3/21/2022	9404	Certain Insurers' Evidentiary Objections to Witness Declarations
118.	3/21/2022	9406	Transcript Regarding Hearing Held 3/18/2022 RE: Confirmation (Day 4).
119.	3/21/2022	9407	Transcript Regarding Hearing Held 3/18/2022 RE: Confirmation (Day 5).
120.	3/21/2022	9408	Transcript Regarding Hearing Held 03/17/2022 RE: Confirmation Hearing.
121.	3/21/2022	9409	Transcript Regarding Hearing Held 03/18/2022 RE: Confirmation Hearing.
122.	3/21/2022	9411	Agreed Order Regarding Certain Insurers' Motions in Limine
123.	3/22/2022	9426	Certain Insurers' Evidentiary Objections to Witness Declarations

124.	3/22/2022	9428	Future Claimants' Representative's Response to Certain Insurers' Evidentiary Objections
125.	3/22/2022	9429	Debtors' Response to Certain Insurers' Evidentiary Objections
126.	3/23/2022	9446	Declaration of Andrew Hammond
127.	3/23/2022	9449	Declaration of Paul Rytting
128.	3/23/2022	9454	Transcript Regarding Hearing Held 3/21/2022 RE: Confirmation (Day 6).
129.	3/23/2022	9455	Transcript Regarding Hearing Held 3/22/2022 RE: Confirmation (Day 7).
130.	3/24/2022	9481	Declaration of Jason P. Amala
131.	3/25/2022	9482	Transcript Regarding Hearing Held 3/23/2022 RE: Confirmation (Day 8).
132.	3/25/2022	9490	Transcript Regarding Hearing Held 03/24/22 RE: Confirmation (Day 9).
133.	3/25/2022	9491	Declaration of Tancred Schiavoni
134.	3/28/2022	9497	Transcript Regarding Hearing Held 03/25/2022 RE: Trail.
135.	3/29/2022	9507	Declaration Concerning Certification of Records by Liberty Mutual
136.	3/29/2022	9508	Stipulation Between Debtors, Century, Hartford, Zurich, and Clarendon
137.	3/29/2022	9509	Stipulation Between Debtors, Settling Insurers, and Certain Insurers Regarding Admissibility of Insurance Policies
138.	3/30/2022	9517	Transcript Regarding Hearing Held 03/28/2022 RE: Confirmation (Day 11).
139.	3/30/2022	9529	Stipulation Between Debtors and Certain Insurers Regarding Admission of Insurance Policies
140.	3/31/2022	9530	Transcript Regarding Hearing Held 3/29/2022 RE: Confirmation (Day 12).

141.	4/1/2022	9544	Transcript Regarding Hearing Held 3/29/2022 RE: Confirmation (Day 13).
142.	4/4/2022	9562	Transcript Regarding Hearing Held 3/30/2022 RE: Confirmation (Day 13).
143.	4/4/2022	9563	Transcript Regarding Hearing Held 3/31/2022 RE: Confirmation (Day 14).
144.	4/4/2022	9564	Transcript Regarding Hearing Held 4/1/2022 RE: Confirmation (Day 15).
145.	4/4/2022	9576	Stipulation Between Debtors and Certain Insurers Regarding Admissibility of Exhibits
146.	4/5/2022	9578	Transcript Regarding Hearing Held 4/4/2022 RE: Confirmation (Day 16).
147.	4/5/2022	9591	Stipulation Between Debtors and Lujan Claimants Regarding Admissibility of Exhibits
148.	4/5/2022	9594	Sixth Amended Plan Supplement
149.	4/8/2022	9616	Transcript Regarding Hearing Held 4/6/2022 RE: Confirmation (Day 17).
150.	4/13/2022	9638	Transcript Regarding Hearing Held 4/7/2022 RE: Confirmation (Day 18).
151.	4/13/2022	9639	Transcript Regarding Hearing Held 4/11/2022 RE: Confirmation (Day 19).
152.	4/14/2022	9646	Transcript Regarding Hearing Held 4/12/2022 RE: Confirmation (Day 20).
153.	4/14/2022	9648	Transcript Regarding Hearing Held 4/13/2022 RE: Confirmation (Day 21).
154.	4/18/2022	9656	Transcript Regarding Hearing Held 4/14/2022 RE: Confirmation (Day 22).
155.	4/20/2022	9673	Order Regarding Stipulation
156.	4/20/2022	9674	Order Regarding Stipulation
157.	4/20/2022	9675	Order Regarding Stipulation
158.	4/20/2022	9676	Order Regarding Stipulation

159.	4/20/2022	9677	Order Regarding Stipulation
160.	4/21/2022	9689	Statement Regarding Closing Argument of Liberty Mutual Insurance Company
161.	4/21/2022	9690	Letter from Claimants Regarding Liberty Mutual's Objection
162.	4/22/2022	9696	Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications)
163.	4/22/2022	9697	Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications), and Blackline
164.	4/22/2022	9798	Seventh Amended Plan Supplement
165.	4/22/2022	9699	Revised Proposed Findings of Fact, Conclusions of Law, and Order Confirming the Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications), and Blackline
166.	4/27/2022	9746	Certain Insurers' Letter Response
167.	7/29/2022	10136	Opinion
168.	8/12/2022	10188	Debtors' Motion to Amend and Supplement Findings of Fact and Conclusions of Law in Confirmation Opinion
169.	8/15/2022	10192	Certain Insurers' Objection to Debtors' Motion to Shorten Notice
170.	8/19/2022	10215	Transcript Regarding Hearing Held 8/18/2022
171.	8/24/2022	10247	Certain Insurers' Objection to Motion to Amend and Supplement The Findings of Fact and Conclusions of Law
172.	8/29/2022	10258	Debtors' Omnibus Reply in Support of Debtors Motion to Amend and Supplement Findings of Fact and Conclusions of Law

173.	8/29/2022	10259	Joint Reply of Tort Claimants' Committee, Coalition of Abused Scouts for Justice, Pfau Cochran Vertetis Amala PLLC and Zalkin Law Firm, PC. And the Future Claimants Representative to Certain Insurers' Objection
174.	8/29/2022	10262	Chapter 11 Plan of Reorganization Third Modified Fifth Amended Chapter 11 Plan of Reorganization (With Technical Modifications)
175.	8/29/2022	10265	Notice of Filing of Revised Supplemental Findings of Fact and Conclusions of Law
176.	9/2/2022	10288	Transcript Regarding Hearing Held 9/1/2022
177.	9/6/2022	10295	Notice of Filing of Further Revised Supplemental Findings of Fact and Conclusions of Law
178.	9/6/2022	10296	Chapter 11 Plan of Reorganization // Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications)
179.	9/6/2022	10297	Notice of Filing of Blackline of Conformed Debtors Third Modified Fifth Amended Chapter 11 Plan of Reorganization
180.	9/7/2022	10304	Letter from The Hon. Judge Silverstein re: Language for Paragraph 51(b)
181.	9/8/2022	10316	Supplemental Findings of Fact and Conclusions of Law and Order Confirming the Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications)
182.	9/8/2022	10317	Transcript Regarding Hearing Held 9/7/2022

183.	9/21/2022	10378	Notice of Appeal filed by National Union Fire Insurance Company of Pittsburgh, PA, <i>et al.</i>
184.	9/21/2022	10379	Notice of Appeal filed by Travelers Casualty and Surety Company, Inc., <i>et al.</i>
185.	9/21/2022	10382	Notice of Appeal filed by Continental Insurance Company, <i>et al.</i>
186.	9/21/2022	10384	Notice of Appeal filed by Allianz Global Risks US Insurance Company, <i>et al.</i>
187.	9/21/2022	10386	Notice of Appeal filed by Argonaut Insurance Company and Colony Insurance Company
188.	9/21/2022	10388	Notice of Appeal filed by Arrowood Indemnity Company
189.	9/21/2022	10391	Notice of Appeal filed by Liberty Mutual Insurance Company, <i>et al.</i>
190.	9/21/2022	10392	Notice of Appeal filed by Old Republic Insurance Company
191.	9/21/2022	10393	Notice of Appeal filed by General Star Indemnity Company
192.	9/21/2022	10396	Notice of Appeal filed by Indian Harbor Insurance Company
193.	9/21/2022	10398	Notice of Appeal filed by Munich Reinsurance Company America, Inc.
194.	9/21/2022	10401	Notice of Appeal filed by Arch Insurance Company
195.	9/21/2022	10403	Notice of Appeal filed by Great American Assurance Company, <i>et al.</i>
196.	9/21/2022	10405	Notice of Appeal filed by Gemini Insurance Company
197.	9/21/2022	10407	Notice of Appeal filed by Traders and Pacific Insurance Company, <i>et al.</i>

B. Exhibits

The parties have agreed by stipulation that all exhibits admitted into the evidence at the Confirmation Hearing shall be designated and that the parties shall cooperate to facilitate transmittal of the record to the District Court. Attached as **Exhibit A** is a full list of what Appellants understand to be all exhibits admitted into evidence. In accordance with the instructions of the Court, exhibits that have not been docketed in the Bankruptcy Court will be submitted to the District Court in accordance with the Court's further direction at the upcoming Court Conference on October 7, 2022. Trial exhibits which are available on the Bankruptcy Court docket have been so designated in Exhibit A by the inclusion of a docket index number in the document description. Appellants reserve the right to seek to amend or supplement the exhibit list included at Exhibit A to the extent necessary to add any omitted exhibits admitted at the Confirmation Hearing.

CERTIFICATION PURSUANT TO BANKRUPTCY RULE 8009(b)

Appellants respectfully certify that they are not ordering any transcripts, as the relevant transcripts have been transcribed and docketed.

Dated: October 3, 2022

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